BPOL RATES FOR MAJOR CATEGORIES IN THE LARGEST NORTHERN VIRGINIA LOCALITIES (CENTS/\$100)

	Professional services	Financial services	Repair, personal, business services	Retail merchants	Wholesale merchants ¹	Contractors, contracting	Amusements, entertainment	Public utilities: telephone	Renting residential property	Renting commercial property	Builders and developers
Alexandria	58	35	35	20^{2}	5	16	36	50	50	35	16
Arlington ³	36	36	35	20	8	16	25	50	28	43	16
Fairfax Co ⁴	31	19	19	17	4	11	26	24	26	26	5
Loudoun ⁵	33	16	3 to 23 ⁶	17	5	13	21	50	16	16	13
Pr William ⁷	33	33	21	17	5	13					13

¹ The rate for merchants who are retail and wholesale in Alexandria and Arlington is the same rate as those who are retail only.

² Includes soliciting agents.

³ Arlington also has the following BPOL tax rates: parking lots/garages (36); gas stations (10); coin machines (35); lodging (36).

⁴ Fairfax also has rates for hotels (26), real estate brokers (31), research & development businesses (31), and consultants and specialized occupations (31).

⁵ Loudoun also has rates for hotels (23) and mineral extraction (11).

⁶ Varies by category of service.

⁷ Prince William has a separate rate for hotels (26).